
SENATE BILL No. 214

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-33-2-17.5; IC 4-35.

Synopsis: Slot machine wagering tax. Provides that the slot machine wagering tax imposed on racetrack casinos is calculated using taxable receipts that are calculated excluding amounts paid to support horse racing, for the county slot machine fee, and for the supplemental fee paid to the French Lick casino. Phases in the exclusion over four years. Repeals an obsolete definition.

Effective: July 1, 2010.

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January 5, 2010, read first time and referred to Committee on Appropriations.

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Introduced

Second Regular Session 116th General Assembly (2010)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2009 Regular and Special Sessions of the General Assembly.

SENATE BILL No. 214

A BILL FOR AN ACT to amend the Indiana Code concerning gaming.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 4-35-2-10.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2010]: **Sec. 10.5. "Taxable receipts" means the amount of a**
4 **licensee's receipts from slot machine wagering that are subject to**
5 **the slot machine wagering tax as calculated under IC 4-35-8-1(b)**
6 **or IC 4-35-8-1(c).**

7 SECTION 2. IC 4-35-8-1, AS ADDED BY P.L.233-2007,
8 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JULY 1, 2010]: Sec. 1. (a) A graduated slot machine wagering tax is
10 imposed as follows on the ~~adjusted gross taxable~~ receipts received
11 from wagering on gambling games authorized by this article:

12 (1) Twenty-five percent (25%) of the first one hundred million
13 dollars (\$100,000,000) of ~~adjusted gross taxable~~ receipts received
14 during the period beginning July 1 of each year and ending June
15 30 of the following year.
16 (2) Thirty percent (30%) of the ~~adjusted gross taxable~~ receipts in
17 excess of one hundred million dollars (\$100,000,000) but not



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1 exceeding two hundred million dollars (\$200,000,000) received
 2 during the period beginning July 1 of each year and ending June
 3 30 of the following year.

4 (3) Thirty-five percent (35%) of the ~~adjusted gross taxable~~
 5 receipts in excess of two hundred million dollars (\$200,000,000)
 6 received during the period beginning July 1 of each year and
 7 ending June 30 of the following year.

8 (b) A licensee shall remit the tax imposed by this section to the
 9 department before the close of the business day following the day the
 10 wagers are made. **Except as provided in subsection (c), a licensee**
 11 **shall calculate the amount of taxable receipts received for a**
 12 **particular day by determining the product of:**

13 (1) the adjusted gross receipts received during the day;
 14 multiplied by

15 (2) the appropriate percentage as follows:

16 (A) Ninety-five percent (95%) during a state fiscal year
 17 ending before July 1, 2011.

18 (B) Ninety-one percent (91%) during a state fiscal year
 19 beginning after June 30, 2011, and ending before July 1,
 20 2012.

21 (C) Eighty-six and five-tenths percent (86.5%) during a
 22 state fiscal year beginning after June 30, 2012, and ending
 23 before July 1, 2013.

24 (D) Eighty-two percent (82%) during a state fiscal year
 25 beginning after June 30, 2013.

26 (c) This subsection applies if the commission certifies to the
 27 department that the licensee has paid the maximum amount of
 28 county slot machine wagering fees required by IC 4-35-8.5-1 for
 29 that particular state fiscal year. For the purpose of remitting taxes
 30 during the remainder of a state fiscal year after a certification is
 31 issued to the department, a licensee shall calculate the amount of
 32 taxable receipts received for a particular day by determining the
 33 product of:

34 (1) the adjusted gross receipts received during the day;
 35 multiplied by

36 (2) the appropriate percentage as follows:

37 (A) Ninety-eight percent (98%) during a state fiscal year
 38 ending before July 1, 2011.

39 (B) Ninety-four percent (94%) during a state fiscal year
 40 beginning after June 30, 2011, and ending before July 1,
 41 2012.

42 (C) Eighty-nine and five-tenths percent (89.5%) during a

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1 state fiscal year beginning after June 30, 2012, and ending
2 before July 1, 2013.

3 **(D) Eighty-five percent (85%) during a state fiscal year**
4 **beginning after June 30, 2013.**

5 ~~(c)~~ **(d)** The department may require payment under this section to
6 be made by electronic funds transfer (as defined in IC 4-8.1-2-7(f)).

7 ~~(d)~~ **(e)** If the department requires taxes to be remitted under this
8 chapter through electronic funds transfer, the department may allow the
9 licensee to file a monthly report to reconcile the amounts remitted to
10 the department.

11 ~~(e)~~ **(f)** The payment of the tax under this section must be on a form
12 prescribed by the department.

13 SECTION 3. IC 4-35-8.5-1, AS ADDED BY P.L.233-2007,
14 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2010]: Sec. 1. (a) Before the fifteenth day of each month, a
16 licensee that offers slot machine wagering under this article shall pay
17 to the commission a county slot machine wagering fee equal to three
18 percent (3%) of the adjusted gross receipts received from slot machine
19 wagering during the previous month at the licensee's racetrack.
20 However, a licensee is not required to pay more than eight million
21 dollars (\$8,000,000) of county slot machine wagering fees under this
22 section in any state fiscal year.

23 (b) The commission shall deposit the county slot machine wagering
24 fee received by the commission into a separate account within the state
25 general fund.

26 **(c) The commission shall issue a certificate of compliance to a**
27 **licensee upon determining that the licensee has paid the maximum**
28 **amount of county slot machine wagering fees required by**
29 **subsection (a). The commission shall submit a copy of the**
30 **certificate to the department for the department's use in**
31 **determining the taxable receipts of the licensee's slot machine**
32 **operation for the remainder of the state fiscal year under**
33 **IC 4-35-8-1(c).**

34 SECTION 4. IC 4-33-2-17.5 IS REPEALED [EFFECTIVE JULY
35 1, 2010].

36 SECTION 5. [EFFECTIVE JULY 1, 2010] **(a) IC 4-35-8-1, as**
37 **amended by this act, applies to state fiscal years beginning after**
38 **June 30, 2010.**

39 **(b) This SECTION expires January 1, 2012.**

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